Serial No.: 09/955.356

Case No: YAMAP0783US PATENT

CERTIFICATE OF MAILING OR FACSIMILE TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Commissioner for Patents address below.

X being transmitted via EPS or facsimile to (571) 273-8300 (Centralized Facsimile Number) at the U.S. Patent

and Trademark Office to the Attention of Examiner Mishawn N. Dunn.

/Mark D. Saralino/ Mark D. Saralino

April 16, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Takashi KATAYAMA et al.

Serial No.: 09/955.356

Filing Date: September 18, 2001

For: CODING DEVICE, CODING METHOD, PROGRAM AND RECORDING

MEDIUM

Examiner: Mishawn M. Dunn

Art Unit: 2616

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED JANUARY 26, 2006

Sir

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.